

EXHIBIT 2

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VIA EMAIL ONLY: SBROWN@BAKERLAW.COM

Seanna R. Brown, Esq.
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45 Rockefeller Plaza
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Re: *Securities Investor Protection Corporation v. Bernard L. Madoff Investment Securities LLC, Adv. Pro. No. 08-01789 (SMB)*

Dear Seanna:

I write in response to your letter of March 29, 2018. We worked very hard to review the Trustee's entire production before filing my declaration. I would not have signed and filed the declaration if I did not believe it was accurate. Upon receipt of your letter, my staff has reviewed, again, the Trustee's entire production and we still believe my declaration is accurate. Moreover, the reality is that you had the burden at trial of proving the accuracy and completeness of the account records with respect to the Bleckers' various accounts. You failed to meet that burden by simply relying on Mr. Greenblatt to testify that there were no "gaps" in the Bleckers' records. His testimony is inadmissible for this purpose.

Yours sincerely,

/s/ Helen Davis Chaitman

Helen Davis Chaitman

HDC/sh

cc: Amy E. Vanderwal, Esq. (avanderwal@bakerlaw.com)